

**Pengaruh *Readability* Laporan Keuangan terhadap *Audit Fee*, *Audit Report Lag*,  
dan Opini *Going Concern***

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**ABSTRAK**

Keterbacaan laporan keuangan dinilai penting dan informatif dalam penilaian risiko perikatan audit. Auditor menilai keterbacaan laporan keuangan yang rendah sebagai sinyal risiko bisnis dan risiko litigasi yang lebih tinggi. Penelitian ini bertujuan untuk mengetahui pengaruh keterbacaan laporan keuangan atau *readability* laporan keuangan terhadap *audit fee*, *audit report lag*, dan opini *going concern*. *Readability* laporan keuangan diukur dengan beberapa indeks pengukuran. Studi ini menggunakan sampel sebanyak 722 perusahaan yang terdaftar di Bursa Efek Indonesia periode 2014-2018. Hasil penelitian menunjukkan bahwa *readability* laporan keuangan secara signifikan memengaruhi *audit fee*, *audit report lag*, dan opini *going concern*. Hasil tersebut dimaknai bahwa auditor menilai *readability* laporan keuangan yang rendah memiliki risiko bisnis dan risiko litigasi yang lebih tinggi dengan konsekuensi auditor menaikkan premi risiko audit dengan membebankan *audit fee* yang lebih tinggi, *audit report lag* yang lebih panjang, dan auditor juga lebih cenderung untuk menerbitkan opini audit *going concern*.

Kata kunci: *audit fee*, *audit report lag*, opini *going concern*, *readability*

**The Effect of Readability of Financial Statement on Audit Fee, Audit Report Lag, and Going Concern Opinion**

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**ABSTRACT**

*The readability of financial statements is considered important and informative in assessing audit engagement risk. Auditors view less readable financial statements as a signal of higher client business risk and litigation risk. This study aims to examine the effect of readability of financial statements on audit fee, audit report lag, and going concern opinion. This study uses a sample of 722 companies listed on the Indonesia Stock Exchange for period 2014-2018. The results of this study indicate that readability of financial statements significantly influences audit fee, audit report lag, and going concern opinion. These results are being interpreted that auditors assess the poor readability of financial statements as higher client business risk and potentially alleviate the litigation risk. These conditions induce the auditor to charge a risk premium by charging higher audit fees, taking longer the audit process, or being more likely to issue a going concern opinion.*

*Keyword: audit fee, audit report lag, going concern opinion, readability*